IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

INCOME TAX APPEAL NO.841 OF 2004

The Commissioner of Income Tax .. Appellant.

Versus

N.N. Bhojwani (HUF) .. Respondent.

Mrs.P.P. Bhosale with Mr.B.M. Chatterjee for the appellant.

CORAM : F.I. REBELLO &
J.P. DEVADHAR, JJ.

DATED : 7TH AUGUST, 2007.

P.C. :

1. The assessee - respondent herein had preferred an appeal before the I.T.A.T. on the findings recorded by the C.I.T. (A) that the partition has taken place. The learned Tribunal, after considering the facts on record arrived at a conclusion that there was total partition in the HUF and accordingly allowed the appeal preferred by the respondent herein.

2. We have perused the impugned order. Considering the deed of partition and that the share of each member in the HUF has been paid his share, the Tribunal recorded a finding of fact that the partition was final. We find that there is no perversity in the said finding neither has anything brought nothing brought to our attention to show

that any material on record was not considered by the Tribunal. The question of law as raised would not arise.

3. The Income Tax Appeal is dismissed.

(F.I. REBELLO, J.)

(J.P. DEVADHAR, J.)